

Amendment to the PSL-1993 -  
Incentives other than sales tax

**GOVERNMENT OF MAHARASHTRA,  
 INDUSTRIES, ENERGY AND LABOUR DEPARTMENT,**

GOVERNMENT RESOLUTION No.IDL-10: 20/(204)/IND-8,  
 Mantralaya, Mumbai 400 032,  
 Dated the 12<sup>th</sup> May 2000

**READ :**

- (1) Government Resolution, Industries, Energy and Labour Department, No.IDL-7064/IND-1, dated the 25th September, 1964.
- (2) Government Resolution, Industries, Energy and Labour Department, No.IDL-7069/IND-1, dated the 2nd April, 1969.
- (3) Government Resolution, Industries, Energy and Labour Department, No.IDL-7069/IND-1, dated the 10th March, 1970.
- (4) Government Resolution, Industries, Energy and Labour Department, No.IDL-7073/ 34605/IND-1(B), dated the 23rd October, 1973.
- (5) Government Resolution, Industries, Energy and Labour Department, No.IDL-7076/6212(5)/IND-8, dated the 18th January, 1977.
- (6) Government Resolution, Industries, Energy and Labour Department, No.IDL 7076/48287/(295)/IND-8, dated the 17th September, 1977.
- (7) Government Resolution, Industries, Energy and Labour Department, No.IDL 7079/81133/(1925)/IND-8, dated the 18th October, 1979.
- (8) Government Resolution, Industries, Energy and Labour Department, No.IDL 7079/(2043)/IND-8, dated the 5th January, 1980.
- (9) Government Resolution, Industries, Energy and Labour Department, No.IDL 7079/95227/(2540)/ IND-8, dated the 11th August, 1980.
- (10) Government Resolution, Industries, Energy and Labour Department, No.IDL 7082/(3559)/IND-8, dated the 5th July, 1982.
- (11) Government Resolution, Industries, Energy and Labour Department, No.IDL 1082/(4096)/IND-8, dated the 31st March, 1983.
- (12) Government Resolution, Industries, Energy and Labour Department, No.IDL 1082/(4077)/IND-8, dated the 4th May, 1983.
- (13) Government Resolution, Industries, Energy and Labour Department, No.IDL 1088/(6612)/IND-8, dated the 25th March, 1988.

- (14) Government Resolution, Industries, Energy and Labour Department, No.IDL 1087/(6245)/IND-8, dated the 21st July, 1988.
- (15) Government Resolution, Industries, Energy and Labour Department, No.IDL 1088/(6603)/IND-8, dated the 30th September, 1988.
- (16) Government Resolution, Industries, Energy and Labour Department, No.IDC 2188/(11324)/IND-14, dated the 8th November, 1988.
- (17) Government Resolution, Industries, Energy and Labour Department, No.IDL 1088/(7018)/IND-8, dated the 31st January, 1989.
- (18) Government Resolution, Industries, Energy and Labour Department, No.IDL 1088/7056/IND-8, dated the 22nd February, 1989.
- (19) Government Resolution, Industries, Energy and Labour Department, No.IDL 1093/(8889)/IND-8, dated the 7th May, 1993.
- (20) Government Resolution, Industries, Energy and Labour Department, No.IDL-1093/(9378)/IND-8 dated the 6th July, 1994.
- (21) Government Resolution, Industries, Energy and Labour Department, No.IDL 1095/(10092)/IND-8 dated the 3rd January, 1996.
- (22) Government Resolution, Industries, Energy and Labour Department, No.IDL 1096/(13211)/IND-8 dated the 20th June, 1997.
- (23) Government Resolution, Industries, Energy and Labour Department, No.IDL 1097/(13563)/IND-8 dated the 27th November, 1997.
- (24) Government Resolution, Industries, Energy and Labour Department, No.IDL 1097/(13637)/IND-8, dated the 28th November, 1997.
- (25) Government Resolution, Industries, Energy and Labour Department, No. IDL 1097/(13478)/IND 8, dated the 29th November, 1997.
- (26) Government Resolution, Industries, Energy and Labour Department, No. IDL 1098/(121)/IND-8, Dated the 11th August, 1998.
- (27) Government Resolution, Industries, Energy and Labour Department, No. IDL 1098/(293)/IND-8, Dated the 30th September, 1998.
- (28) Government Resolution, Industries, Energy and Labour Department, No. IDL 1098/(109)/IND-8, dated 31st December 1998.
- (29) Corrigendum, Industries, Energy and Labour Department, No. IDL 1098/(109)/IND-8, dated 2nd January 1999.
- (30) Government Resolution, Industries, Energy and Labour Department, No. IDL-1099/(820)/IND-8, dated the 31st March 1999.

- (31) Government Resolution, Industries, Energy and Labour Department, No. IDL-1099/(820)/IND-8, dated the 30th June 1999.
- (32) Government Resolution, Industries, Energy and Labour Department, No. IDL 1099/(884)/IND-8, dated the 29th October, 1999.
- (33) Government Resolution, Industries, Energy & Labour Department, No. IDL-1020/(5)/IND-8, dated the 23<sup>rd</sup> March, 2000.

## PREAMBLE

The Package Scheme of Incentives, 1993 was last expanded upto 31<sup>st</sup> December, 1999. The last date for submitting applications for qualifying under the Scheme by units which are in pipeline was 31<sup>st</sup> March, 2000. The matter of continuation of the Scheme giving incentives other than sales tax under the Package Scheme of Incentives, 1993 was under consideration of the Government.

## RESOLUTION

Government has now decided to make the following amendment to Government Resolution, Industries, Energy & Labour Department, No. IDL-1093/(8889)/IND-8, dated the 7<sup>th</sup> May, 1993 read with Government Resolution, Industries, Energy and Labour Department, No. IDL-1020/(5)/IND-8, dated 23<sup>rd</sup> March, 2000.

1. In para 4.1 (1), *for the words* and figures :

" An application for eligibility under 1993 Scheme shall be filed by an Eligible Unit only after it qualifies for benefits under the said Scheme in accordance with Para 4.0 above, or after completion of all the initial effective steps. It shall be supported by documentary evidence in regard to completion of the initial effective steps."

*the following words and figures should be substituted :*

"An application for eligibility under the 1993 Scheme shall be filed by an Eligible Unit only after it has taken all the Initial Effective Steps but not later than 31st March 2001. It shall be supported by documentary evidence in regard to completion of the Effective Steps"

1. In para 4.1(2), *for the words* and figures :

"For claiming eligibility under 1993 Scheme, an eligible unit shall have the following options :

- (a) to complete all the Final Effective steps on or before 31st-December, 2000, [Para 3.8 ( I ) ( i ) (a)] to compute the time period to make qualifying investment or
- (b) to complete all the final effective steps within the time period prescribed for making gross fixed capital investment according to which the unit would qualify for corresponding benefits under the Scheme. This time period would be reckoned from 1st January, 2000 (and the investments made by the Eligible Unit within this period would alone qualify for benefits under the Scheme, regardless of the date of commercial production)."

*the following words and figures should be substituted:*

"For claiming eligibility under 1993 scheme and eligible unit shall also complete all the final effective steps on or before 31<sup>st</sup> March, 2002.

3 *For the words and figures :*

"Notwithstanding the provisions of para 4.1(2), the Eligibility Certificate under the 1993 Scheme will be issued by the Implementing Agency after commencement of commercial production as may be determined by it, based on the totality of the documentary evidence led by the Eligible Unit in this behalf, as also such other information, details, e.g. electricity consumption bills over a period, first sale bill, excise licence, extract of excise register/production register, etc., required/called for in connection therewith. The effective date of eligibility certificate shall be from the date of commercial production.

However, at the end of the period for making gross fixed capital investment the implementing agency would review the investments made by an eligible unit and determine the benefits eligible to the units in accordance with the provisions of the Scheme."

*the following words and figures should be substituted:*

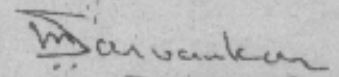
"The Eligibility Certificate under the 1993 Scheme will be issued by the Implementing Agency after commencement of commercial production as may be determined by it, based on the totality of the documentary evidence led by the Eligible Unit in this behalf, as also such other information, details, e.g. date of power connection, electricity consumption bills over a period, first sale bill, excise licence, extract of excise register/production register, etc. required/called for in connection therewith"



- II In para 1.2 of Government Resolution, Industries, Energy and Labour Department No. IDL-1098/(8889)/IND-8, dated 7<sup>th</sup> May, 1993 as amended under Government Resolution, Industries, Energy and Labour Department, No. IDL-1099/(884)/IND-8, dated 29<sup>th</sup> October, 1999, for the words and figure "31<sup>st</sup> December, 1999," the following words and figures should be substituted, "31<sup>st</sup> March, 2001".
- III In para 4.1(1) Government Resolution, Industries, Energy and Labour Department No. IDL-1098/(8889)/IND-8, dated 7<sup>th</sup> May, 1993 as amended under Government Resolution, Industries, Energy and Labour Department No. IDL-1099/(884)/IND-8, dated 29<sup>th</sup> October, 1999, for the words and figures, "31<sup>st</sup> December, 1999" the following words and figures should be substituted, "31<sup>st</sup> March, 2001".
- IV The eligible unit shall not be eligible to claim any Sales Tax incentives set out in paras 5.(i), 5.1 (sales tax incentives), and 5.2 (2) of Government Resolution, Industries, Energy and Labour Department No. IDL-1098/(8889)/IND-8, dated 7<sup>th</sup> May, 1993 and amendments thereto insofar as they relate to sales tax incentives.

This Government Resolution is issued with the concurrence of the Finance Department vide its unofficial reference No. CR-1663-Exp-16 dated 6<sup>th</sup> May, 2000.

By the order and in the name of Governor of Maharashtra,



(M.D. SARWANKAR)

Deputy Secretary to Government

Copy to :

- The Development Commissioner (Industries), Mumbai
- The Managing Director, SICOM Ltd. Mumbai
- The Managing Director, Maharashtra State Financial Corporation, Mumbai
- All General Managers, District Industries Centres
- The Managing Director, Western Maharashtra Development Corporation, Pune
- The Managing Director, Development Corporation of Konkan Ltd., Mumbai
- The Managing Director, Marathwada Development Corporation Ltd., Aurangabad
- The Managing Director, Development Corporation of Vidarbha Ltd., Nagpur